

**RT-2 Telecommunications Tax Return****Step 1: Identify your business**

Station no. 052

Do not write above this line.

1 Illinois Business Tax number (IBT no.): _____ - _____

2 License no.: **T** - _____

3 Taxpayer's name: _____

4 Business' name: _____

5 Business' address: _____
Number and street

City

State

ZIP

6 Check the appropriate box and complete the information to indicate the tax period for which you are filing this return:

☐ **Month** of ____/____/____☐ **Quarter** ending ____/____/____☐ **Year** ____7 ☐ Check here if your address has changed.8 Is this a final return? ☐ yes ☐ no**"Final"** indicates you will no longer conduct business.**Step 2: Figure your net gross charges subject to tax**

9 Gross charges (defined on back) billed during the period for which you are filing this return.

9 _____

10 Total amount you received during the period for which you are filing this return on credit previously extended.

10 _____

11 **Add Lines 9 and 10.** This amount is your gross charges subject to tax.

11 _____

12 Deductions.

a Gross charges billed to the federal government

12a _____

b Gross charges billed to the state of Illinois

12b _____

c Tax-free sales billed to resellers

12c _____

d Other. Explain: _____

12d _____

13 **Add Lines 12a through 12d.** This amount is your total deduction.

13 _____

14 **Subtract Line 13 from Line 11.** This amount is your net gross charges subject to tax.

14 _____

Step 3: Figure your tax due

15a Amount of Line 14 subject to the current state and municipal tax rate

15a _____

15b Tax due at the current state and municipal rates

15b _____

16a Amount of Line 14 subject to tax at rates other than the current rates

16a _____

16b Tax due at rates other than the current tax rates

16b _____

17 **Add line 15b and Line 16b.** This is your total tax due.

17 _____

18 Credit for tax you paid to other states or to telecommunication retailers. See instructions.

18 _____

19 **Subtract Line 18 from Line 17.** This is the total Telecommunications Tax due.

19 _____

20 If you file this return and pay the amount due by the due date, multiply Line 19 by 1% (.01).

20 _____

21 **Subtract Line 20 from Line 19.** This is your tax due after the discount.

21 _____

22 If you pay on a quarter-monthly basis, write the amount you paid in estimated payments. If not, write "0."

22 _____

23 If Line 22 is greater than Line 21, **subtract Line 21 from Line 22.** This is the amount you overpaid. Go to Step 4.

23 _____

24 If Line 22 is less than Line 21, **subtract Line 22 from Line 21.** This is the balance due.

24 _____

25 Total credit you wish to apply from a credit memorandum.

25 _____

26 **Subtract Line 25 from Line 24 and pay this amount. Make your check payable to "Illinois Department of Revenue."**

26 _____

Step 4: Sign below

Under penalties of perjury, I state that I have examined this return, all accompanying schedules, and, to the best of my knowledge, it is true, correct, and complete.

Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title)

Title:

(____)____-____/____/____
Telephone number (include area code) Date_____
Preparer's signature and title (state if individual owner, member of firm, or corporate officer title)

Title:

(____)____-____/____/____
Telephone number (include area code) Date**Step 5: Mail your return**

Mail your completed Form RT-2 and payment to us at Telecommunications Tax, Illinois Department of Revenue, PO Box 19019, Springfield IL 62794-9019

Form RT-2 Instructions

General Information

When must I file Form RT-2?

You must file Form RT-2, Telecommunications Tax Return, each month (unless we notify you to do otherwise) on or before the last day of the month following the month for which you are filing (Example: Form RT-2 for the month of January, is due on or before February 28). If we have changed your filing status to

- **quarterly**, Form RT-2 is due on or before the last day of the month following the quarter for which you are filing (Example: Form RT-2 for the first calendar quarter, is due on or before April 30.)
- **annually**, Form RT-2 is due on or before January 31 of the year following the year for which you are filing (Example: Form RT-2 for the year 2000, is due on or before January 31, 2001).

If you are filing a **final return**, Form RT-2 is due not more than one month after you sold or discontinued your business.

What if I fail to file my return or pay the amount I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of Publication 103, visit our Web site at www.revenue.state.il.us or call us at **1 800 356-6302**.

What if my return covers transactions at more than one location?

You must complete Form RT-2-M, Telecommunications Tax Schedule, and attach it to your Form RT-2 if you are reporting transactions at more than one location.

What if I had no business activity during the period for which my return is due?

You still must file Form RT-2 on or before the due date even if you had no business activity during the period for which your Form RT-2 is due.

What if I have questions?

If you have any questions, write us at the address on the front of this return or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 524-5407** or **217 785-6602**.

Step-by-Step Information

Step 1: Identify your business

Line 8 - You must file a "**final**" Form RT-2 when you sell or discontinue your business and no longer owe Telecommunications Tax.

Step 2: Figure your net gross charges subject to tax

Line 9 - "**Gross charges**" is the amount paid for

- telecommunications originated or received in Illinois and
- all services and equipment you provided in connection therewith, whether paid for with cash, credit, services, or property.

When you figure your gross charges, do **not** deduct the cost of

- providing such telecommunications;
- materials used in providing telecommunications;
- labor or service; or
- any other expense you incur in providing telecommunications.

Line 10 - If credit is used to pay for telecommunications services and equipment, write the credit amount here when the credit is paid.

Line 12a through Line 12c - Amount of gross charges that you included in Line 9 that were billed to the

12a - federal government.

12b - state of Illinois.

12c - resellers that will later bill and collect tax from the end user.

Note: Sales to resellers are exempt from tax only if you have documentation from the reseller that they are a reseller.

Line 12d - Identify your "other" deductions and include the total gross receipts (excluding those on Lines 12a, 12b, and 12c) that are exempt from tax and included in Line 9. If you are taking a deduction for a DCCA-certified business enterprise, list the business name and amount of the deduction. Attach an additional sheet if necessary.

Step 3: Figure your tax due

Line 15a - Amount of Line 14 that represents net gross charges that are subject to the current state and municipal tax rates.

Line 15b - Multiply Line 15a by the current tax rates.

Line 16a - Amount of Line 14 that represents net gross charges that are subject to tax rates **other than** the current state and municipal tax rates.

Line 16b - Multiply Line 16a by the correct tax rate.

Line 18 - To prevent multi-state taxation, you may take a credit against the tax that is owed if you paid tax to another state.

You may not take a credit that is greater than the tax owed. You must attach documentation showing that the amount of tax claimed was owed and paid to the other state(s).

You may also take a credit against the tax that is owed if you paid tax on services you purchased and resold from a telecommunication retailer.

Line 20 - If you file a return and pay the amount you owe by the due date, you are allowed a cost of collection discount. Multiply Line 19 by 1 percent (.01) and write the results on Line 20.

Line 23 - If you pay on a quarter-monthly basis and have overpaid your tax, do not file a claim with us. We will approve a credit for any amount you have overpaid.

Line 25 - If you wish to apply a credit memorandum, write the amount of credit you are using.

Line 26 - Subtract Line 25 from Line 24. This is the total amount of tax you owe. We will bill you for penalties and interest. If you prefer to figure these amounts, see the most current Publication 103, Uniform Penalties and Interest, because application of penalties and interest may be different depending on when your return is due. Include penalty and interest amounts on Line 26. Please identify how much is penalty and interest to the left of Line 26.